

GM656

Measure Title:	Submitting for consideration and confirmation to the State Board of Public Accountancy, Gubernatorial Nominee, JOHN ROBERTS, for a term to expire 06-30-2023.
Report Title:	State Board of Public Accountancy
Current Referral:	CPH

Testimony of the Board of Public Accountancy

**Before the
Senate Committee on Commerce, Consumer Protection, and Health
Friday, April 5, 2019
9:30 a.m.
State Capitol, Conference Room 229**

**On the following measure:
G.M. 656, SUBMITTING FOR CONSIDERATION AND CONFIRMATION
TO THE BOARD OF PUBLIC ACCOUNTANCY,
GUBERNATORIAL NOMINEE, JOHN ROBERTS,
FOR A TERM TO EXPIRE 06-30-2023**

Chair Baker and Members of the Committee:

My name is Relley Araceley, and I am the Executive Officer of the Board of Public Accountancy (Board). The Board supports the confirmation of Mr. John Roberts's reappointment to the Board.

Mr. Roberts has served on the Board as an industry member since July 1, 2016, and has attended 29 of 33 meetings since his appointment. Mr. Roberts has been a licensed certified public accountant in Hawaii since September 5, 1997, and his license is current, active, and in good standing.

Mr. Roberts has more than 25 years of public accounting experience and is currently a principal owner of Niwao & Roberts, CPAs, a Professional Corporation, on Maui. Mr. Roberts previously served as the state president of the Hawaii Association of Public Accountants and continues to involve himself in various organizations within the accounting industry.

Mr. Roberts has shown continued dedication to the Board since being appointed and currently serves as a representative on the National Association of State Boards of Accountancy Enforcement Resource Committee. It is this desire to contribute to the profession, while also enhancing the effectiveness of the Board, that compels the Board to support Mr. Roberts' reappointment.

Thank you for the opportunity to testify on this measure.

ISAAC W. CHOY, CPA, INC.

3313 Keahi Street
Honolulu, Hawaii 96822
Telephone: (808) 988-7325

HAWAII STATE SENATE
Senate Committee on Commerce, Consumer Protection, and Health

The Honorable Senators Rosalyn Baker, Chair,
Senator Stanley Chang, Vice Chair and Committee Members

TESTIMONY IN SUPPORT OF
Mr. John Roberts
For Reappointment to the Hawaii State Board of Public Accountancy
GM 656

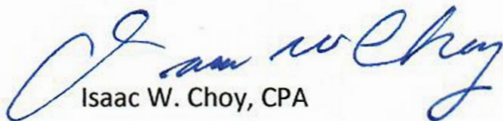
I write in strong support of Mr. Roberts reappointment to the Hawaii State Board of Public Accountancy. Mr. Roberts has shown a strong understanding of issues concerning the local accountants and the integration of these issues with protecting the local consumer. He is tireless in fulfilling his duties. He has volunteered and has lent his expertise, to the board, doing additional statistical studies of practicing accountants to better understand our unique situation here in Hawaii.

As an employer on Maui he has provided dozens of young local accountants the opportunity to work in a very high business environment. He supports our local institutions of education, local charities, community organizations and is very active in the local accounting organization serving in all levels of leadership.

Mr. Roberts is an excellent candidate for reappointment to the Hawaii State Board of Public Accountancy and a credit to our profession and our state.

Thank you for allowing me to testify in support of Mr. Roberts.

Respectfully submitted,



Isaac W. Choy, CPA

Colleen M. Takamura
41 Keapua Street
Wailuku, Hawaii 96793

Before the Senate Committee on Commerce, Consumer Protection,
and Health

Friday, April 5, 2019 at 9:30am
Conference Room #229

**RE: SUPPORT OF GM656 - RELATING TO APPOINTMENT OF JOHN
ROBERTS TO THE STATE BOARD OF ACCOUNTANCY**

Chairman Baker, Vice-Chairman Chang and Committee Members,

My name is Colleen Takamura and I am a CPA in public practice on the Island of Maui. I am the manager for Niwao & Roberts, CPAs, A PC. I am also the Hawaii Association of Public Accountants Association Maui Chapter President.

I support GM656 - relating to consideration and confirmation of John Roberts to the State Board of Accountancy.

My Background:

I have been in the accounting field for the bulk of my life. I started working for my father's CPA firm since I was 16 years old and I am now 59 years old. I graduated with a Bachelors in Accounting at the University of Denver and then received my Master's in Accounting at Ohio State University. After completing my schooling, I worked for Deloitte and Touche then Matsuyama, Niwao & Associates. I then went to work in private industry. In 1996, after much consideration, I went back to public accounting to work for Niwao & Roberts.

Association with John Roberts:

In contemplating returning to the public accounting field in 1996, I had to consider what company I would work for and the owners of the Company. I chose Niwao & Roberts as I believe that the owners are knowledgeable, have integrity and possess ethical standards in their work. John Roberts is one of the principals of Niwao & Roberts. Through working for him for the last 23 years, I have learned a lot about John. John puts in much thought into everything he does. If there is a question or problem, he does his research first, considers both the pros and cons then presents a complete picture of the solution. He is fair in his judgment. He hears both sides to an issue then give his opinion. He aims for the highest of standards for himself and those that work for him.


Conclusion:

I believe John Roberts will be an asset to the Board of Accountancy. Through his accounting and other background, the Board of Accountancy will gain a Board member that has a knowledge base that will benefit the State of Hawaii.

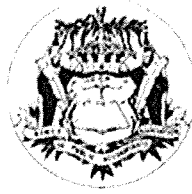
As such, **I respectfully request that you vote YES to GM656.**

Thank you for this opportunity to testify.

Respectfully submitted,

A handwritten signature in black ink that reads "Colleen M. Takamura". The script is cursive and fluid, with the first letters of each word being capitalized and prominent.

Colleen M. Takamura, CPA.



Hawaii Association of Public Accountants

P.O. Box 61043
Honolulu, HI 96839

Before the Senate Committee on Commerce, Consumer Protection,
and Health

Friday, April 5, 2019 at 9:30 a.m.
Conference Room 229

Re: GM 656 – Strong Support of John W. Roberts, MBA, CPA, CGMA to the Hawaii State Board of Public Accountancy

Chair Baker, Vice Chair Chang, and Committee Members:

**The Hawaii Association of Public Accountants (HAPA) STRONGLY SUPPORTS
GM 656 and the confirmation of John W. Roberts, MBA, CPA, CGMA to the Hawaii State
Board of Public Accountancy.** HAPA is a statewide organization consisting primarily of
small to mid-sized Hawaii CPA firm owners and managers located throughout Hawaii.

I am the current President of the Hawaii Association of Public Accountants, and I have known John Roberts for over 25 years as a HAPA member and while serving with him on the HAPA Board. John served as State President of the Hawaii Association of Public Accountants from 2009 to 2014, and as a chairperson for various committees. While serving on both the HAPA Board and the Board of Public Accountancy, John has demonstrated superior intelligence, analytical abilities, ethical standards, and dedication to the public accounting profession and to Hawaii's consumers. He is very familiar with the Hawaii Revised Statutes and Board rules governing certified public accountants.

John brings with him over 25 years of public accounting experience, performing audit, tax, management consulting, and litigation support work for a broad range of clients and in a number of industries. He is currently a principal of Niwao & Roberts, CPAs, a P.C. on Maui, and has worked for two of the large international CPA firms in the past.

John serves and has served on the Enforcement Resources Committee of the National Association of State Boards of Accountancy and stays abreast of national developments affecting certified public accountants. He has voluntarily performed studies for the Board of Public Accountancy to assist the Board in its mission to protect Hawaii's consumers.

The Hawaii Association of Public Accountants strongly supports GM 656 and respectfully asks you to confirm John W. Roberts to the Hawaii State Board of Public Accountancy.

Support of GM 656 and Confirmation of John W. Roberts, MBA, CPA, CGMA
to the Hawaii State Board of Public Accountancy

Thank you for considering the above.

Brian M. Smith

HAPA State President



March 30, 2019

Alisha T. Leisek
Office of Senator Rosalyn Baker
State Capitol, Room 230
Honolulu, HI 96813

E-mail: baker4@capitol.hawaii.gov
FAX: (808) 586-6071

RE: John Roberts
Subject: Confirmation Hearing (GM656)

Senator Baker,

I am Gilbert Matsumoto, Certified Public Accountant, State of Hawaii and totally support the confirmation of John Roberts appointment to the Board of Accountancy (BOA).

His educational background, work experience and personal traits make him an ideal candidate for the BOA.

I have known John for over 20 years and have experienced his leadership, presentation skills and witnessed his work ethics, and am willing to testify to his worthiness to being appointed as a member.

Yours truly,


Gilbert Matsumoto
Certified Public Accountant